

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF FLORIDA  
WEST PALM BEACH DIVISION**

**CASE NO. 24-81012-CIV-CANNON**

**UNITED STATES OF AMERICA,**

Plaintiff,

v.

**DOUGLAS F. MARTIN,**

Defendant.

\_\_\_\_\_ /

**NOTICE AND ORDER TO SHOW CAUSE**

You, Douglas F. Martin, are hereby notified that the United States has petitioned this Court for an Order allowing the Internal Revenue Service to levy upon the real property located at 832 Ocean Inlet Drive, Boynton Beach, Florida 33435 (“the Property”), in order to sell your interest to satisfy part or all of your unpaid income tax liabilities for the 2014, 2015, 2016, 2017, and 2018 tax years in the amount of \$492,240.08, plus interest and statutory additions that continue to accrue.

The Court has examined the Petition of the United States and accompanying Declaration. It is hereby **ORDERED** that you have **45 calendar days** from the date of this Order to file with the Clerk of the Court a written **OBJECTION TO PETITION**. Any written Objection to Petition should demonstrate either that:

- A. Your liability has been satisfied; or
  - B. You have other assets from which the unpaid tax liabilities can be satisfied;
  - C. The IRS did not follow applicable laws and administrative procedures relevant to the levy;
- or

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D. There exists a valid basis in law to deny the Petition.

It is **FURTHER ORDERED** that if you file a written Objection to the Petition with the Clerk of Court, then the Court will hold a hearing, at which you must appear. If an objection is filed that raises a genuine issue of material fact, I will set the date and time of the hearing by separate order. Failure to file an Objection to the Petition **within 45 calendar days** of the date of this order may result in an order approving the IRS levy on the real property located at 832 Ocean Inlet Drive, Boynton Beach, Florida 33435, without further notice.

It is **FURTHER ORDERED** that a copy of this Notice and Order to Show Cause, together with the Petition and Declaration, shall be served upon Douglas F. Martin **within 5 calendar days** of the date of this Order, by the United States or any authorized officer of the IRS. Petitioner is responsible for effectuating service in compliance with the Federal Rules of Civil Procedure.

It is **FURTHER ORDERED** that **within 7 calendar days** of this Order, Petitioner shall file a notice on the docket indicating when and how service was effectuated.

**DONE AND ORDERED** in Chambers at Fort Pierce, Florida, this 23rd day of August 2024.

A handwritten signature in black ink, appearing to read 'Aileen Cannon', written over a horizontal line.

**AILEEN M. CANNON**  
**UNITED STATES DISTRICT JUDGE**

cc: counsel of record